

**Napa Sanitation District
FY 2020/21 Budget**

REVENUE - ALL SOURCES

Account Description	Actual FY 17/18	Actual FY 18/19	Adjusted FY 19/20	Estimated FY 19/20	Proposed FY 20/21	Percent Change
<u>780 - Operations</u>						
Interest: Invested Funds	235,840	503,127	452,000	400,000	196,000	(56.6%)
Rent - Building/Land	725,626	415,668	126,000	131,632	129,000	2.4%
Construction/Bldg Permit Review Svcs	167,564	113,530	102,500	120,000	123,000	20.0%
Hauler Fees	187,705	196,916	191,000	191,000	197,000	3.1%
Sewer Usage Fees	25,806,368	28,018,017	29,856,000	29,856,000	31,113,000	4.2%
State - Other Funding	63,286	-	-	-	-	-
Penalties on Delinquent Sewer Fees	29,513	21,296	10,000	30,000	10,000	-
Recycled Water Sales	833,333	858,343	1,064,000	1,050,000	1,001,000	(5.9%)
Miscellaneous	386,405	63,726	50,000	35,000	52,000	4.0%
Total - Operations	28,435,641	30,190,621	31,851,500	31,813,632	32,821,000	3.0%
<u>781 - Capital Improvement Projects</u>						
Interest: Invested Funds	-	-	-	-	-	-
Federal Grants - USBR & FEMA	543,096	(15,303)	-	-	-	-
Other Government Agencies	2,535,003	693,659	-	300,000	-	-
Miscellaneous	6,870	-	5,000	-	5,000	-
Bond/Loan Proceeds	-	-	15,416,600	8,316,600	28,066,600	82.1%
Sale of Capital Assets	8,372	(9,516)	25,000	25,000	25,000	-
Intrafund Transfers In	8,080,000	11,835,558	14,078,000	3,850,000	11,465,000	(18.6%)
Total - Capital Improvement Projects	11,173,341	12,504,398	29,524,600	12,491,600	39,561,600	34.0%
<u>782 - Expansion</u>						
Interest: Invested Funds	10,796	900	-	-	-	-
Capacity Charges	6,532,806	2,396,746	5,178,000	3,850,000	2,460,000	(52.5%)
Total - Expansion	6,543,602	2,397,646	5,178,000	3,850,000	2,460,000	(52.5%)
Total - All Departments	46,152,584	45,092,665	66,554,100	48,155,232	74,842,600	12.5%

**Napa Sanitation District
FY 2020/21 Budget**

OPERATING EXPENDITURES - ALL ACCOUNTS

Account	Account Description	Actual FY 17/18	Actual FY 18/19	Adj. Budget FY 19/20	Estimated FY 19/20	Proposed FY 20/21	Percent Change
51100	Salaries and Wages	4,960,558	5,174,025	5,418,100	5,100,650	5,624,150	3.8%
51115	Overtime	225,426	233,421	197,000	246,400	257,000	30.5%
51120	Holiday Pay	6,453	8,256	7,550	12,200	13,550	79.5%
51130	Vacation Payout	10,228	5,063	-	50,291	31,500	-
51200	457B Employer Contribution	78,071	82,458	85,200	83,600	85,200	0.0%
51205	Cell Phone Allowance	7,350	7,920	8,800	7,950	8,100	(8.0%)
51210	Director Pay	26,380	25,092	28,350	26,000	29,800	5.1%
51300	Medicare	76,269	79,003	78,500	80,730	89,250	13.7%
51305	F.I.C.A. / Social Security	1,311	1,258	1,450	1,350	1,500	3.4%
51400	Employee Insurance - Premiums	888,812	901,597	1,033,700	978,600	1,065,700	3.1%
51405	Workers Compensation	79,420	90,143	106,350	127,674	128,000	20.4%
51410	Unemployment Compensation	3,935	1,748	500	-	500	0.0%
51600	Retirement	(245,459)	5,178,722	2,277,800	2,192,482	2,310,400	1.4%
51605	Other Post Employment Benefits	816,652	(384,560)	918,450	875,800	715,950	(22.0%)
51990	Other Employee Benefits	109,704	109,935	96,850	95,000	90,850	(6.2%)
Subtotal Salaries & Benefits		\$7,045,111	\$11,514,082	\$10,258,600	\$9,878,727	\$10,451,450	1.9%
52115	Property Tax/Assessment Admin	12,333	12,280	12,500	12,500	12,500	0.0%
52125	Accounting/Auditing Services	59,940	73,579	71,000	86,000	86,600	22.0%
52130	Information Technology Services	290,987	298,640	346,950	346,950	357,400	3.0%
52140	Legal Services	84,438	83,964	231,150	168,435	231,150	0.0%
52145	Engineer Services	-	-	-	-	-	-
52150	Temporary/Contract Help	92,224	61,348	132,600	95,204	135,200	2.0%
52205	Actuarial Services	6,750	3,350	1,100	1,050	1,050	(4.5%)
52220	Medical/Laboratory Services	35,874	37,302	41,150	40,250	42,150	2.4%
52305	Training Services	14,588	5,615	14,800	10,928	11,100	(25.0%)
52310	Consulting Services	397,734	248,503	423,500	274,400	399,650	(5.6%)
52325	Waste Disposal Services	51,927	59,042	58,050	57,665	78,350	35.0%
52330	Hazardous Waste Disposal Services	5,431	5,830	9,500	6,300	7,000	(26.3%)
52335	Security Services	14,016	14,312	14,400	14,372	15,100	4.9%
52340	Landscaping Services	23,025	9,600	25,800	10,500	11,400	(55.8%)
52345	Janitorial Services	66,517	72,164	81,350	80,200	86,050	5.8%
52490	Other Professional Services	185,212	181,321	335,300	177,840	515,700	53.8%
52500	Maintenance - Equipment	128,332	155,026	188,750	223,934	225,550	19.5%
52505	Maintenance - Bldgs/Improvements	66,647	167,244	180,650	141,700	132,950	(26.4%)
52515	Maintenance - Software	75,648	94,170	99,650	116,965	156,600	57.2%
52520	Maintenance - Vehicles	115,119	107,096	126,600	117,134	129,150	2.0%
52600	Rents and Leases - Equipment	74,238	74,487	78,950	49,012	70,150	(11.1%)
52605	Rents and Leases - Buildings/Land	1,227	1,246	1,450	1,450	1,450	0.0%
52705	Insurance - Premiums	199,327	222,354	275,200	285,000	400,000	45.3%
52710	Insurance - Claims	7,565	2,201	15,000	5,000	15,000	0.0%
52800	Communications/Telephone	39,988	44,267	44,150	45,593	55,850	26.5%
52810	Advertising/Marketing	28,208	25,562	44,400	38,954	44,400	0.0%
52820	Printing and Binding	3,708	4,619	3,800	3,800	15,000	294.7%
52825	Bank Charges	584	10	1,450	-	-	(100.0%)
52830	Publications and Legal Notices	4,473	2,499	5,950	4,550	6,350	6.7%
52840	Permits/License Fees	136,218	159,224	176,900	155,099	168,800	(4.6%)
52900	Training/Conference Expenses	79,566	56,845	112,500	84,754	120,300	6.9%
52905	Business Travel/Mileage (Meetings)	1,666	715	2,100	1,300	1,300	(38.1%)

**Napa Sanitation District
FY 2020/21 Budget**

OPERATING EXPENDITURES - ALL ACCOUNTS

Account	Account Description	Actual FY 17/18	Actual FY 18/19	Adj. Budget FY 19/20	Estimated FY 19/20	Proposed FY 20/21	Percent Change
53100	Office Supplies	20,662	17,858	21,300	18,400	20,500	(3.8%)
53105	Office Supplies - Furniture/Fixtures	528	1,893	10,250	13,050	2,300	(77.6%)
53110	Freight/Postage	9,180	9,747	13,500	10,000	18,500	37.0%
53115	Books/Media/Subscriptions	2,612	1,280	3,500	3,560	4,000	14.3%
53120	Memberships/Certifications	77,253	82,590	97,250	101,294	107,500	10.5%
53200	Utilities - Gas	18,295	22,769	20,500	20,500	20,500	0.0%
53205	Utilities - Electric	854,651	996,323	891,750	845,520	912,700	2.3%
53215	Utilities - Fire Suppression Systems	2,802	7,311	4,100	3,400	3,900	(4.9%)
53220	Utilities - Water	9,113	5,144	9,050	8,400	8,800	(2.8%)
53250	Fuel	125,542	139,061	116,150	129,175	135,850	17.0%
53300	Clothing and Personal Supplies	41,479	38,992	49,450	37,009	40,550	(18.0%)
53315	Medical/Laboratory Supplies	58,229	59,954	70,000	64,000	70,000	0.0%
53320	Safety Supplies	30,832	31,986	53,450	52,317	53,900	0.8%
53330	Janitorial Supplies	18,775	19,015	20,000	18,890	19,100	(4.5%)
53340	Chemicals	752,759	862,687	1,067,000	953,559	1,032,050	(3.3%)
53350	Maintenance Supplies	495,163	373,937	518,800	414,900	413,000	(20.4%)
53360	Infrastructure Repair Supplies	13,616	15,874	15,800	13,761	15,800	0.0%
53400	Minor Equipment/Small Tools	79,836	49,054	65,550	67,628	56,400	(14.0%)
53410	Computer Equipment/Accessories	2,214	921	3,600	5,050	10,000	177.8%
53415	Computer Software/Licensing Fees	4,071	11,495	10,900	10,825	10,900	0.0%
53600	Special Department Expense	20,328	30,675	35,150	28,429	35,350	0.6%
53635	Service Awards	6,160	5,913	8,300	8,200	12,300	48.2%
53650	Business Related Meals/Supplies	758	1,596	3,000	2,350	3,900	30.0%
53665	Wellness Reimbursement	8,810	5,468	12,650	4,642	11,050	(12.6%)
53670	Education Reimbursement	2,896	2,828	4,000	2,000	4,000	0.0%
Subtotal Services & Supplies		\$4,960,077	\$5,078,785	\$6,281,650	\$5,493,698	\$6,556,100	4.4%
54100	Principal on Bonds/COPs	2,936,935	2,819,631	2,987,450	2,987,450	3,105,250	3.9%
54310	Interest on Bonds/COPs	1,188,756	1,768,196	1,596,400	1,596,400	1,477,150	(7.5%)
54320	Administration on Bonds/COPs	266,208	9,333	10,050	12,500	5,600	(44.3%)
54500	Taxes and Assessments	28,710	40,691	41,800	15,300	42,400	1.4%
57900	Intrafund Expenditures	4,450,000	6,675,000	8,900,000	-	9,000,000	1.1%
Subtotal Other		\$8,870,610	\$11,312,851	\$13,535,700	\$4,611,650	\$13,630,400	0.7%
TOTALS		\$20,875,797	\$27,905,719	\$30,075,950	\$19,984,075	\$30,637,950	1.9%

**Napa Sanitation District
FY 2020/21 Budget**

OPERATING EXPENDITURES - BY MAJOR CATEGORY

	Actual FY 17/18	Actual FY 18/19	Adj. Budget FY 19/20	Estimated FY 19/20	Proposed FY 20/21	Percent Change
Salaries & Benefits						
Board of Directors	28,523	27,244	31,000	28,550	32,500	4.8%
General Manager's Office	306,357	436,337	309,800	283,155	317,500	2.5%
Administrative Services	863,486	1,326,084	992,850	968,970	1,000,550	0.8%
Safety, Training & Fleet Maintenance	150,843	145,391	143,900	138,400	146,400	1.7%
Collection System	1,713,928	2,337,959	2,014,700	1,816,517	1,949,350	(3.2%)
Treatment Plant Operations	1,194,693	1,738,814	1,394,900	1,370,984	1,510,600	8.3%
Treatment Plant Maintenance	756,724	1,213,782	914,850	921,959	951,350	4.0%
Regulatory Compliance	419,804	803,489	608,350	620,931	641,350	5.4%
Engineering	1,086,598	1,421,162	1,183,400	1,135,921	1,241,600	4.9%
Community Outreach & Poll. Prev.	136,575	156,144	130,800	127,413	143,750	9.9%
Water & Biosolids Reclamation	387,580	561,366	453,450	464,295	470,250	3.7%
Non-Departmental Expenses	-	1,346,311	2,080,600	2,001,632	2,046,250	-
Subtotal Salaries & Benefits	\$7,045,111	\$11,514,082	\$10,258,600	\$9,878,727	\$10,451,450	1.9%
Services & Supplies						
Board of Directors	254,206	168,167	442,800	341,735	442,700	(0.0%)
General Manager's Office	48,976	12,777	179,750	91,720	179,600	(0.1%)
Administrative Services	525,708	513,432	599,900	594,573	633,950	5.7%
Safety, Training & Fleet Maintenance	82,866	79,329	83,050	72,557	76,550	(7.8%)
Collection System	329,133	362,535	493,500	384,720	427,100	(13.5%)
Treatment Plant Operations	1,984,647	2,304,638	2,383,300	2,138,026	2,349,350	(1.4%)
Treatment Plant Maintenance	803,868	769,470	1,064,700	912,555	1,154,350	8.4%
Regulatory Compliance	169,854	145,513	187,250	168,802	196,400	4.9%
Engineering	189,799	128,887	107,450	105,889	232,550	116.4%
Community Outreach & Poll. Prev.	57,386	52,883	95,250	71,329	92,900	(2.5%)
Water & Biosolids Reclamation	250,387	259,137	287,650	250,067	280,350	(2.5%)
Non-Departmental Expenses	263,246	282,016	357,050	361,725	490,300	37.3%
Subtotal Services & Supplies	\$4,960,077	\$5,078,785	\$6,281,650	\$5,493,698	\$6,556,100	4.4%
Other						
Administrative Services	-	-	-	-	-	-
Treatment Plant Operations	-	-	-	-	-	-
Water & Biosolids Reclamation	28,710	40,691	41,800	15,300	42,400	1.4%
Non-Departmental Expenses	8,841,899	11,272,161	13,493,900	4,596,350	13,588,000	0.7%
Subtotal Other	\$8,870,610	\$11,312,851	\$13,535,700	\$4,611,650	\$13,630,400	0.7%
Total	\$20,875,797	\$27,905,719	\$30,075,950	\$19,984,075	\$30,637,950	1.9%

**Napa Sanitation District
FY 2020/21 Budget**

OPERATING EXPENDITURES - BY DEPARTMENT

Department	Category	Actual FY 17/18	Actual FY 18/19	Adj. Budget FY 19/20	Estimated FY 19/20	Proposed FY 20/21	Percent Change
Board of Directors	Salaries & Benefits	28,523	27,244	31,000	28,550	32,500	4.8%
	Services & Supplies	254,206	168,167	442,800	341,735	442,700	(0.0%)
	Total	282,729	195,411	473,800	370,285	475,200	0.3%
General Manager's Office	Salaries & Benefits	306,357	436,337	309,800	283,155	317,500	2.5%
	Services & Supplies	48,976	12,777	179,750	91,720	179,600	(0.1%)
	Total	355,333	449,114	489,550	374,875	497,100	1.5%
Administrative Services	Salaries & Benefits	863,486	1,326,084	992,850	968,970	1,000,550	0.8%
	Services & Supplies	525,708	513,432	599,900	594,573	633,950	5.7%
	Other	-	-	-	-	-	-
	Total	1,389,195	1,839,516	1,592,750	1,563,543	1,634,500	2.6%
Safety, Training & Fleet Maintenance	Salaries & Benefits	150,843	145,391	143,900	138,400	146,400	1.7%
	Services & Supplies	82,866	79,329	83,050	72,557	76,550	(7.8%)
	Total	233,709	224,719	226,950	210,957	222,950	(1.8%)
Community Outreach & Poll. Prev.	Salaries & Benefits	136,575	156,144	130,800	127,413	143,750	9.9%
	Services & Supplies	57,386	52,883	95,250	71,329	92,900	(2.5%)
	Total	193,961	209,027	226,050	198,742	236,650	4.7%
Non-Departmental Expenses	Salaries & Benefits	-	1,346,311	2,080,600	2,001,632	2,046,250	(1.7%)
	Services & Supplies	263,246	282,016	357,050	361,725	490,300	37.3%
	Debt Service	4,391,899	4,597,161	4,593,900	4,596,350	4,588,000	(0.1%)
	Transfers	4,450,000	6,675,000	8,900,000	-	9,000,000	1.1%
	Total	9,105,146	12,900,488	15,931,550	6,959,707	16,124,550	1.2%
Treatment Plant Operations	Salaries & Benefits	1,194,693	1,738,814	1,394,900	1,370,984	1,510,600	8.3%
	Services & Supplies	1,984,647	2,304,638	2,383,300	2,138,026	2,349,350	(1.4%)
	Other	-	-	-	-	-	-
	Total	3,179,340	4,043,452	3,778,200	3,509,010	3,859,950	2.2%
Treatment Plant Maintenance	Salaries & Benefits	756,724	1,213,782	914,850	921,959	951,350	4.0%
	Services & Supplies	803,868	769,470	1,064,700	912,555	1,154,350	8.4%
	Total	1,560,592	1,983,252	1,979,550	1,834,514	2,105,700	6.4%
Regulatory Compliance	Salaries & Benefits	419,804	803,489	608,350	620,931	641,350	5.4%
	Services & Supplies	169,854	145,513	187,250	168,802	196,400	4.9%
	Total	589,657	949,002	795,600	789,733	837,750	5.3%
Engineering	Salaries & Benefits	1,086,598	1,421,162	1,183,400	1,135,921	1,241,600	4.9%
	Services & Supplies	189,799	128,887	107,450	105,889	232,550	116.4%
	Total	1,276,397	1,550,049	1,290,850	1,241,810	1,474,150	14.2%
Collection System	Salaries & Benefits	1,713,928	2,337,959	2,014,700	1,816,517	1,949,350	(3.2%)
	Services & Supplies	329,133	362,535	493,500	384,720	427,100	(13.5%)
	Total	2,043,061	2,700,494	2,508,200	2,201,237	2,376,450	(5.3%)
Water & Biosolids Reclamation	Salaries & Benefits	387,580	561,366	453,450	464,295	470,250	3.7%
	Services & Supplies	250,387	259,137	287,650	250,067	280,350	(2.5%)
	Other	28,710	40,691	41,800	15,300	42,400	1.4%
	Total	666,677	861,193	782,900	729,662	793,000	1.3%
Total Operating Expenditures		\$20,875,797	\$27,905,719	\$30,075,950	\$19,984,075	\$30,637,950	1.9%